

Exhibit 12

EDUCATIONAL COMMISSION for FOREIGN MEDICAL GRADUATES

PHILADELPHIA OFFICE

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September 13, 2000

Memorandum

To: File #0-553-258-5
John Akoda

From: William Kelly

I spoke with J. McCorkle today. He said the hospital has notified Akoda he is being suspended from program due to "inconsistencies." He has 15 days to appeal (until Sept. 15).

McCorkle said he would notify ECFMG shortly after Sept. 15 if Akoda does not appeal. If he does, appeal, an additional 15 days (until @ Sept. 30) will be required for the appeal process. During that time period McCorkle will not be able to give any further information to ECFMG.

Essentially, according to McCorkle, Akoda claims he is the cousin of "Igberase Charles." McCorkle also said his discussions with Harlem Hospital were "not definitive."



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